

# ***Westinghouse Electric Company***

## **HR Policy**

## **Long-Term International Assignments**

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## **Glossary of Terms**

### **Accompanied Status**

The assignee is accompanied on the international assignment by the spouse and any dependent children.

### **Administrator**

The outsourced company from which administrative support is provided to an assignee throughout his/her international assignment.

### **Assignment Benefits**

The range of support provided to assignees, apart from compensation. In this context it includes such items as shipment of personal effects, accommodation and education assistance.

### **Assignee**

An employee of any nationality who is on a short-term or long-term international assignment, with the expectation or intent of returning to the home country upon completion of the assignment.

### **Balance Sheet/Build-Up Methods**

A compensation methodology used by the home company to ensure that home country based purchasing power is maintained throughout the assignment.

### **Base Salary**

The normal salary in the home company that forms the basis of the compensation package. During the assignment, the base salary will be reviewed and processed in accordance with the home company's normal salary review process.

### **HR Corporate Center/Local HR Offices**

The Westinghouse HR Corporate Center is based in the US and is responsible for the development/maintenance of International Assignment Policies. Local HR Offices around the world will manage the application of the policy.

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### **Commuter/Site Assignments**

The assignee is unaccompanied and has the ability to travel home every weekend. Travel time, each way, is expected to be no more than 4 hours in duration and assignees are expected to travel on unpaid personal time. Detailed provision of the terms and conditions that apply to these assignments are in the home company's travel policy and do not form a part of this policy.

### **Compensation**

Any monetary reward paid to an assignee. Includes base salary, bonus awards and assignment-related premiums and allowances. However, these international assignee premiums, allowances and other related reimbursements will not be included in the determination of bonus, retirement or other assignee benefits.

### **Cost-of-Living Allowance (COLA)**

A differential sum, representing the additional cost of goods and services in the host location over those in the home location. The COLA is paid to some assignees as an element in the build-up and balance sheet systems of compensation.

### **Daily Living Allowance/Per Diem**

An allowance that is intended to cover the cost of meals and incidental travel expenses such as taxis, laundry and dry cleaning. The amount paid for meals is based on the cost of an average breakfast, lunch and dinner at facilities typically used by assignees at that location, including taxes, service charges and customary tips. The information is extracted from the US Government State Department website and used in conjunction with local information.

### **Data Provider**

An external company that provides cost of living data together with country-specific information such as housing, location allowances, etc.

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### **Dependent**

A dependent of an assignee includes:

- Spouse
- Unmarried children who are full-time students and dependents as defined by the home company's benefit plan, if they rely on the assignee for most or all financial support
- Children born or adopted before or during an international assignment
- Other relatives who are fully dependent and living in the assignee's household may be approved as dependents by the Company

### **Emergency Situation**

War, invasion, terrorism, etc.

### **Extended Business Trips**

Extended business trips are those assignments lasting less than 3 months. Employees on such business trips will be covered by the home company business travel policy or any project/contractual arrangements regarding reimbursement of business expenses. Detailed provisions of the home company's business travel policies are not included in this policy.

**Note:** It is imperative that employees on extended business trips obtain proper visas (where required) prior to departure. Numerous trips outside of the home country may incur significant tax liabilities.

### **Home Country/Home Location**

The home country of an employee can be defined as one of the following:

- Country of citizenship or residence, or
- Country where the employee was first hired, or
- Country where the employee worked as a local employee during the last few years, or
- Country where the employee worked as a local employee during the last few years after being localized from international assignee status, or
- Country where the employee is covered for retirement benefits.

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**Host Country; Host Location; Assignment Location; Assignment Country**

The country to which the assignee is assigned to work other than the home country.

**Immediate Family**

The children (natural and adopted), brothers, sisters, parents and grandparents of both the employee and spouse.

**International Assignment Premium**

A sum of money expressed as a percentage of base salary that is paid to recognize the differences inherent in living and working away from the normal environment.

**Local Employee**

An employee hired locally and compensated under the salary and benefits program applicable to citizens of the country in which he/she is employed. At the Company's discretion, an employee who requests a transfer to work in another country indefinitely may be treated as a local employee.

**Location Premium**

A sum of money, expressed as a variable percentage of base salary, which is paid to recognize the environmental conditions (e.g., difficult living conditions, severe climatic conditions, physical threat, lack of standard amenities of life) at the specific assignment location. Allowances are determined from an external data provider.

**Long-Term Assignments (LTA)**

Long-term assignments (covered under this policy document) are those assignments lasting 1 year or more but, generally, not more than 3 years with a possible 1 year extension, up to a maximum overall duration of 4 years. LTAs are usually accompanied and require comprehensive relocation arrangements.

After 4 years, it is expected that the assignee will localize, move to an assignment in another country or return home.

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### **Rest & Recuperation Leave (R&R)**

Paid vacation/annual leave granted to an assignee between home leaves and not taken in the home country. Designated only for isolated/severe location assignments at the Company's discretion.

### **Repatriation**

The administration undertaken towards the end of an assignment in order to return the assignee and accompanying dependents to the home country.

### **Short-Term Assignments (STA)**

(Details of which are covered under a separate policy document.)

Short-term assignments are those assignments lasting more than 3 months, but less than 1 year, with a possible 3-month extension, up to a maximum overall duration of 15 months. They are usually unaccompanied and require temporary relocation arrangements, which will be constructed using information provided by the Company's international consultant.

### **Spouse**

Normally the partner to whom the assignee is legally married but it may include the partner in a long-standing equivalent relationship, providing there are no local cultural, legal, visa or other obstacles.

### **Sudden Abandonment**

An emergency situation that occurs in the host country which necessitates an assignee, dependents, and/or immediate family to evacuate the host country, therefore preventing the standard repatriation arrangements.

### **Temporary Living Expenses**

The reimbursement of costs associated with temporary living. These reimbursements are made to compensate for temporary living while an assignee locates permanent housing in the host country or upon initial return to the home country after assignment completion.

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### **Tertiary Education**

Further voluntary education undertaken following completion of the mandatory education system. This form of education may lead to a professional degree or formally recognized level of qualification.

### **Unaccompanied Status**

Applies to an assignee based in a foreign location who leaves the spouse and/or dependent children in the home country or is single.

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## **1.0 Introduction**

International assignments are integral to ensuring the success of Westinghouse Electric Company (“the Company”) globally. Throughout the document, “the Company” is used when referring to Westinghouse Electric Company.

The continuing growth of our international business depends upon the managerial skills and technical expertise of our staff, and their willingness to work abroad. The objective is therefore to attract, motivate and retain employees who are selected for international assignments, and to support them and their families to enable and encourage them to perform in the most effective way. The aim of this policy is to establish consistent standards across the complex range of assignee needs, and help to manage the significant costs entailed in international employment. It is intended to keep the policies under regular review and to modify them as necessary in the light of our experience.

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## 2.0 Objectives

The Company recognizes that people are its most important asset. In adopting this policy, the Company hopes the employees who accept an international assignment will recognize that the Company's intention is to treat them fairly and equitably within cost parameters. In addition, the Company recognizes that it is operating in a global market and thus it is in the interests of both the Company and its employees to consider international assignments as we seek to develop our business.

### **The Company is committed to:**

- Selecting employees for assignments who possess the necessary skills to perform the job and have the desire and ability to work successfully with other cultures.
- Determining the appropriate band/position classification and salary for assignees in accordance with normal home country policies and procedures.
- Providing a safe workplace for all assignees, free from the effects of alcohol, illegal drugs and other controlled substances.
- Providing all assignees with feedback on their performance.
- Communicating the assignment policy and procedures to assignees and members of management who either have assignees or anticipate sending an employee on an international assignment.
- Providing interpretation of policy and related procedures and ensuring consistent application of this policy throughout the Company.
- Monitoring competitive compensation and other practices with regard to international assignments and making revisions to the policies and practices and procedures, as required.
- Providing consultation to potential assignees and their management concerning various aspects of assignments, living conditions, education, housing, etc.
- Assisting business units in estimating costs of assignments.
- Managing procedures to implement payment of salary, premiums, allowances and reimbursements authorized by this policy.
- Working with line management (home and host) to provide opportunities for development and promotion of assignees.

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**The HR Policy for Long-Term International Assignments will:**

- Establish competitive compensation and benefit programs that facilitate equitable treatment for assignees.
- Facilitate transfers to and from business units of the Company.
- Minimize financial gains and/or losses by reason of overseas assignment other than the gains intended by assignment premiums.
- Be cost effective, easily understood, and simple to administer.

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## **3.0 Business Conduct and Ethics**

The assignee and family should understand that they can be, and often are, highly visible representatives of the Company in the host location. As a result, Company policies and applicable home and host country work laws must be understood and adhered to. Failure to comply can subject the assignee and the Company to legal penalties and also result in early repatriation, disciplinary action or termination. It is imperative that the assignee and family members follow both the letter and the spirit of the law, not only to protect themselves from criminal or civil penalties, but also to maintain and advance the Company's image as a good corporate citizen in the countries in which we operate.

### **International assignees should:**

- Understand that they represent the Company (during both working and non-working hours) and that their personal conduct and behavior reflects upon the Company as well as the individuals themselves.
- Understand that actions contrary to local laws and customs, which are offensive to the local culture, which threaten security measures, or which threaten commercial or government relationships, will subject the assignee to termination of employment.
- Understand that conduct that adversely affects the Company's relationship with the customer or local government officials is unacceptable.
- Understand that actions that threaten the security of the assignment site, co-workers or the customer's personnel will not be tolerated.
- Follow safe working practices, which are established in the host work location.
- Be committed to their work and to the prosperity of the Company.
- Provide feedback on their assignments.

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## **4.0 Policy Interpretation, Responsibilities and Approvals**

The implementation of this policy is the responsibility of the administrators selected by the Company.

The approval of both the home and host country Business Unit Managers, along with a review by the Business Unit's Human Resources Department, is required for all international assignments. The joint approval will include a cost projection analysis and International Assignment Letter detailing the assignment benefits including the compensation package, assignment and relocation allowances. An assignment may only be offered to an employee after the approval process is complete. Additionally, the Business Unit Human Resources staff must ensure that the appropriate home and host country managers and financial staff are fully briefed on all resource and financial implications.

### **4.1 Record Keeping**

The tax ramifications involved with the assignment require very careful record keeping by the assignee. Assignees must submit relocation expense reports and other assignment-related expenses (e.g., home leave expenses), within 30 days and with the original receipts, for payment.

### **4.2 Policy Interpretation and Revisions**

The Westinghouse HR Corporate Center reserves the right to make final decisions as to the interpretation and application of these policies and practices and from time-to-time may change or revise them to better meet the needs of the assignee and/or the Company.

### **4.3 No Cash in Lieu of Actual Reimbursements**

International assignments are a significant cost to the Company. The various allowances and reimbursements described throughout this policy document are

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intended to address specific areas in which the assignee might experience additional costs as a result of the assignment. In some cases, maximums exist in terms of the level of reimbursement provided for each element.

In keeping with the spirit of this program, the assignee is expected to work with the Company to minimize the assignment cost as much as possible (within legal limits). Therefore, should actual costs be lower than the item limit, no cash allowance will be provided in any case, in lieu of actual reimbursement. For example, at the start of an assignment, a maximum housing allowance may be communicated to the assignee. Should the assignee rent an apartment or house at a lower cost, the future allowance will be based on this lower cost.

#### **4.4 Monetary Sums**

Monetary sums in this policy are expressed in USD. Amounts are converted to other currencies as required and will be reviewed annually (see Appendix 1).

#### **4.5 Governing Law**

An assignee on an international assignment remains an employee of his/her home company during the assignment period. All other aspects of employment remain in force except insofar as they are varied by the policy and International Assignment Letter, which set out such variations. Any disputes arising that cannot be settled will be subject to the grievance procedure of the home company and ultimately, if required, submitted to the relevant court of the home country.

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## **5.0 Pre-Assignment Preparation**

### **5.1 Physical Examinations/Medical Expenses**

To ensure the health of the assignee and family, it is required that each relocating family member has a thorough medical examination before the transfer to the host country. This is necessary so that an assignee and/or member of the family is alerted to hidden medical conditions before arrival in the host location where they may not be able to obtain medical treatment. The physical examination may also be a requirement of the immigration approval process. The examination may be performed by either a licensed or home doctor.

The examining doctor must be advised of the geographical area of the international assignment. This is particularly important where an individual family member has a known or suspected chronic condition that may be aggravated by the overseas climate or location conditions, or that may require special medical medication not readily available at the overseas location.

In addition to the examination, the doctor will be requested to provide advice and guidance on health precautions and to give all necessary inoculations and vaccinations that are required in the host company.

Each assignee should evaluate the seriousness of any medical conditions identified during the examination and may decline the international assignment if he/she feels such action is warranted by a medical condition.

To the extent that the cost of the exam and/or necessary inoculations and vaccinations are not covered under the home country medical plan, the Company will reimburse the difference.

The assignee should take complete medical details for each family member on the assignment for future reference.

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## **5.2 International Assignment Letter and Cost Projection**

It is important to ascertain at an early stage whether or not the employee will be accompanied by dependents during the assignment. This decision will dictate many important details of the assignment, including, for example, the housing requirement, the frequency of home passages, and the support required for the move abroad.

To assist in understanding the international assignment compensation package, the Company will provide an International Assignment Letter, which provides details of the assignment, and an actual Assignment Cost Projection for the home and host country managers.

Assignment benefits and other vendor coordination will be initiated once the International Assignment Letter has been signed by the assignee.

## **5.3 Passports, Visas and Work Permits**

Virtually all countries require a work permit/visa before a non-citizen can live and work in the country for an extended period of time. As a result, the work permit/visa is the single most important document for an international assignment. It is critical that the assignee provides all required documentation as soon as possible. The visa/work permit process may take several weeks or months. The Company expects all its assignees to be compliant with the immigration requirements of the host location. Any assignment is conditional upon obtaining the correct visa and/or work permit for the host country.

The Company will assist in the preparation of passports and visa/work permit applications and will reimburse the cost of processing such documents. The assignee is responsible for ensuring that passports and travel documents are valid while living overseas. (Although country dependent, see Appendix 2 for details of the various materials that may be required.)

It is important to note that in many countries importation of household goods is not permitted until the proper visa /work permit has been granted.

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### **5.3.1 Family Members**

The Company will assist the assignee's accompanying spouse and dependent children in obtaining entry documents for international assignments. However, it should be noted that due to host country immigration laws, family members may not be able to secure work permits.

### **5.3.2 Permanent Resident Status**

An assignee on a long-term assignment is expected to return to the home country. The Company does not provide assistance with acquiring permanent resident status in the host country unless the assignee moves to localized terms.

## **5.4 Pre-Assignment Briefing and Tax Consultation**

To assist the assignee in understanding the elements and provisions of the international assignment, the assignee is required to participate in a detailed pre-assignment briefing and the spouse is invited to attend.

This consultation is normally conducted in the home country. The purpose of this is to explain to the assignee and spouse the HR policy for long-term international assignments and the specific compensation package, and to prepare the assignee for some aspects of the international assignment prior to leaving the home location.

### **5.4.1 Tax Consultation**

An assignee will be eligible to receive the services of a Company-selected professional tax advisor in his/her home country prior to departure to discuss tax considerations arising from the international assignment. Each assignee will also be provided with tax return preparation services for the home and host country for each year of the assignment. Upon repatriation, the assignee may be provided an additional year of tax service, at Company discretion, to allow the Company to recoup the benefits of foreign tax credits and other tax benefits relating to the international assignment. Tax briefings will not cover

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individualized personal financial planning. Assignees must use the Company's tax consultant. The Company will not reimburse tax preparation fees from another service provider. Tax consultation and income tax policies are discussed in further detail in Section 7.6 Income Tax Policies.

#### **5.4.2 Currency Restrictions**

Due to the restrictions governing bank accounts overseas and income tax procedures, it is generally recommended that an assignee does not transfer excess funds into the host location. Each assignee is urged to become familiar with the local laws prior to bringing currency to the assignment location. During the pre-assignment tax consultation, assignees will be briefed on the restrictions and tax implications of taking money into the host country.

#### **5.5 Dual Career and Spousal Issues**

The Company recognizes that the dual income family is becoming a major issue in successful international assignments. It may be impossible to solve the problem because of restrictions imposed by host country governments, but financial assistance will be provided, up to an agreed maximum, towards the following range of actions:

- Where possible, practical and financial assistance with applications for work permits will be provided.
- Where appropriate, introductions to employment agencies will be made.
- Tuition fees and associated travel expenses for professional and tertiary education courses will be reimbursed against receipts. This provision does not extend to courses concerned with sports, leisure or hobby interests. All expenditures will be authorized and approved by the host company.

Total assistance to a spouse will not exceed \$9,200 per assignment. The Company does not replace the income of a spouse, family member or accompanying dependent that is lost due to an international assignment.

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### **Spouses Employed by the Company**

If two Company employees who are married and/or partners as defined under “Spouse” in the Glossary, are each sent on an international assignment to work at the same location, the following will apply:

- Each assignee will receive an International Assignment Premium and Location Premium, if applicable.
- One Cost-of-Living Allowance will be paid on the higher of the two salaries.
- One Housing Allowance will be provided per family.

All other elements of the policy will be based on one family unit.

The provisions will not apply if one assignee accepts an international assignment and the other employee becomes a local hire in the host location.

### **5.6 Pre-Assignment Visit**

The home company will arrange a pre-assignment visit to the host location for a period of up to 7 days, including travel days. If possible this pre-assignment visit should be coordinated to coincide with a business trip.

The Company will provide the assignee, spouse and children (if their presence is required for school interviews) with economy class roundtrip tickets to the host location. The reasonable costs of accommodation, meals, laundry and local transportation will be reimbursed for the above stated period in accordance with the home company’s business travel policy. Business class travel will be allowed for a single flight in excess of 12 hours duration.

### **Destination Services**

The Company may contract with an outside relocation consultant to assist the assignee with locating housing and providing a general overview of the host location. Prior to the exploratory visit, the Company’s external relocation provider will arrange and provide the assignee with a destination services contact

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assignment location. This service will also, if necessary, continue throughout the exploratory trip. The destination services contact will assist the assignee with locating a residence and understanding the new location including its schooling, shopping and banking systems.

## **5.7 Candidate Assessment, Cultural Awareness and Language Training**

An important aspect in the success of an international assignment will be the ability of the assignee and family to adapt to the local culture. An international assignee will be viewed as a Company representative in that country, regardless of his/her position. Therefore, during the international assignment, the assignee and accompanying family members will need to display a high degree of cultural sensitivity in all business and personal interactions. It is the intent of the Company that the assignee and family are aware of the host country's traditions, customs, religions and political philosophy.

### **5.7.1 Candidate Assessment**

As Westinghouse moves to new regions of the world, it may be required that the candidate and spouse successfully complete an assessment of their suitability and readiness for living and working internationally. The program will assist in making well-informed decisions about personal and professional readiness for an international assignment.

### **5.7.2 Cultural Awareness**

To assist the assignee and family members in becoming aware of the cultural differences, the Company may require that the assignee, spouse and eligible dependents attend a host country awareness program through consultants selected by the home or host company.

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### **5.7.3 Language Training**

- Employee and Spouse – If the language of the host location is different from that of the home country, it is advisable for the assignee and spouse to achieve some proficiency in the host language. Ideally, this is undertaken prior to the move and continued during the assignment. Subject to Company approval on the courses to be taken in the home country, the Company will reimburse the cost of tuition. The Company may also reimburse the cost of approved language courses and private lessons in the host location. These courses should be taken within the first year of arrival.
- School Children – When children attending elementary and/or secondary schools are relocated to a country where the language of instruction is different from their native language and the assignee chooses not to enroll children in an international school, the Company will reimburse language lessons for an appropriate duration.

Language training can be either in the form of professional instruction, home study material, tapes or a combination of these. To obtain maximum benefits from this training and awareness, primary emphasis should initially be placed on the spoken rather than the written language.

### **5.8 International Driver's License and Safe Driving Certificate**

The Company recommends that the assignee obtain an international driver's license even if the home country license is valid in the host country for a period of time.

The cost for obtaining an international driver's license is covered by the non-receipted relocation allowance, which is described in Section 6.3 Relocation Allowance.

A safe driving certificate from the assignee's car insurance company may be helpful in obtaining car insurance in the host location.

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## **5.9 Insurance**

### **5.9.1 Insurance Coverage**

Although most of the BASIC insurance coverage required by an assignee will be provided by the Company, it may be necessary for an assignee to purchase additional insurance coverage depending upon his/her personal circumstances. It is *important* to assess personal insurance needs prior to the assignment and periodically during the assignment to ensure that personal property is protected at correct values.

The insurance required may fall into one or more of the following two categories:

1. Insurance the Company arranges and pays for:
  - a. Personal effects taken with the assignee are covered while in transit, during the assignment and in temporary storage (during settling in periods).
  - b. Car insurance for the assignee and spouse only, assigned to the US or to the UK Entities, where the car is owned by, hired or leased in the Company's name (this includes rentals).
  - c. Death and personal accident insurance for the assignee, spouse and dependant children while traveling on journeys authorized and paid for by the Company.
2. Insurance the assignee will be required to arrange, the cost of which will be reimbursed by the Company:
  - a. Car insurance for an assignee and spouse only, assigned to the UK or USA where the car is owned by, hired or leased in the assignee's name.
  - b. Car insurance for an assignee and spouse only, assigned elsewhere where the car is owned by, hired or leased in either the assignee's or Company's name.

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- c. Personal Property (including political risk) – unscheduled property coverage protects the assignee from loss or damage. Coverage = \$50,000
- d. Comprehensive Personal Liability – worldwide protection for payments that the assignee may legally obligated to pay for bodily injury and/or property damage to others. Coverage = \$500,000
- e. Travel Accident – provides payment in the event of accidental bodily injury. Coverage - \$25,000

**Insurance to be provided by the Assignee:**

- Any insurance or liability arising from properties, including the contents of such properties, in the home country, whether left vacant or rented to a third party
- Items in storage in the home country
- Motor vehicles stored or used by a third party in the home country
- Any insurance or liability insurance for additional cars not provided by the company that is either purchased, leased or hired/rented in the host country
- Any personal effects, taken on assignment, with a value greater than \$3,000 per item/or per set or collection or unusual in type

**5.9.2 Accumulation of Funds in the Assignment Location**

The assignee should protect him/herself against losses that may develop because of restrictions on repatriation of local funds accumulated in the host country (reference also Section 5.4.2 Currency Restrictions). To minimize such losses in an emergency situation, assignees are encouraged to avoid the accumulation of local funds. Transfer of local funds should be by legitimate means to prevent losses and possible violations of host country regulations. The Company will assume responsibility for emergency losses incurred while following legitimate means for two month's salary or less.

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## **5.10 Other Personal Arrangements**

Although most of the arrangements required to begin an international assignment are handled by the Company, there are a number of things that must be done by the assignee and family. Several items in particular, should be addressed by each assignee who accepts an international assignment. Each item should be considered based on the family's circumstances. Any costs associated with these arrangements will be at the assignee's own expense.

### **5.10.1 Last Will and Testament**

It is recommended that each adult member of the family have an up-to-date written will. It is suggested that these be distributed as follows:

- One copy left in a safe deposit box
- One copy taken with the family
- One copy left with an attorney/solicitor
- One copy left with a relative

### **5.10.2 Power of Attorney**

Individuals with continuing financial or property interests in the home country should consider giving a limited power of attorney to a trusted attorney or relative. Written instructions should be included to cover any expected actions to be taken.

### **5.10.3 Retainer of an Attorney**

The assignee might need to retain an attorney prior to departure if personal, financial or property concerns warrant it.

### **5.10.4 Safe Deposit Box**

A safe deposit box should be rented and should contain copies of all important documents. Originals of wills, insurance policies, or other documents that are

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routinely accessed should not be placed in a safe deposit box since, in the event of the death of a safe deposit box leaser, the box is sealed pending probate.

Records normally copied for the safe deposit box include school records, medical and dental records, inventory and appraisal of household goods, written instructions for lawyers or others, and legal documents (titles, mortgages, copies of wills, etc.).

#### **5.10.5 Prescription or Over-the-Counter Medicines**

The availability of both prescription and over-the-counter medications varies widely around the world. If the assignee or family members require the use of such medicines on a continuing basis, they should make purchases in advance of the move.

**CAUTION:** Ensure through travel and international services that needed prescription and over-the-counter medications are permitted for import into the host country. Under no circumstances should medicines containing controlled substances be moved between countries without ensuring, through both the home and host country, that such import/export is legal.

Controlled substance possession can bring severe penalties in several locations. Both the Company and the assignee's home country/state are virtually helpless in assisting persons arrested on such charges.

#### **5.10.6 Absentee Voting Procedures**

The Company encourages each assignee to continue to exercise his/her voting rights while assigned overseas. Assignees can arrange to obtain the necessary absentee ballots before departure through their local Registrar of Voters. Once at the assignment location, assistance in obtaining absentee ballots can normally be handled through the home country Embassy or Consulate. It is important to discuss any tax implications with the tax consultant during the tax consultation discussed in Section 5.4.1.

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### **5.10.7 Financial Arrangements**

The Company encourages each assignee to organize basic financial details prior to departure. Although the arrangements needed vary with individual circumstances, the following are representative of the more common concerns:

- Banking — Arrangements for direct payroll deposit, letters of credit or introduction, loan accounts, transfer of funds between home country and host country banks, and continuance of credit card accounts.
- Stocks/Bonds — Maintaining current brokerage accounts, using home country and overseas brokers, foreign income reporting requirements for gains from overseas and transfer or safekeeping of certificates.
- Mortgage/Debt Service — Method for continuing to meet financial obligations on outstanding debt, transferring funds, special bank contact for assignee and identity of responsible person for lender contact.

### **5.10.8 Address Change**

Post offices in some countries supply address change kits to arrange for forwarding mail to the assignee's new location and notification of regular correspondents. The Company will not forward non-Company mail to assignees on international assignments (including publications).

### **5.10.9 Tax Returns**

The Company suggests that each assignee has copies of the last 3 years tax returns available for historical reference.

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## **6.0 Relocation**

**IMPORTANT:** Relocation expenses have important tax ramifications and require very careful record keeping by both the assignee and the Company. Relocation expenses and the original receipts should be submitted within 30 days in accordance with home company procedures.

### **6.1 Transportation of Personal Effects**

Shipment of household goods to the assignment location will be handled by an international carrier selected by the Company. All arrangements will be handled by the designated provider. Therefore, the assignee should not make any contact with or commit to any carrier prior to discussing it with the administrator.

Unless furnished housing is the region/country standard; it is the Company's policy to rent unfurnished accommodations in the host location and therefore, arrangements will be made by a designated provider to ship furniture to the host location.

#### **6.1.1 Personal Effects, Shipment Allowances and Limitations**

The size and weight of the shipment must be within the limits described in this section. Included in these paid expenses are the following:

- Packing and loading of household goods
- Pickup at the origination point
- Overland and overseas transportation
- Shipping documentation and related fees
- Host country customs and import duties upon relocation
- Delivery, unpacking and uncrating at the destination
- Normal customs and import duties

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The Company will not pay any costs associated with shipping the following:

- Heavy or bulky hobby equipment
- Automobiles, boats, or other recreational equipment
- Items of unusual value: jewelry, antiques, works of art, coin or stamp collections, etc.
- Items which are unreasonable to ship due to host country import restrictions and/or excessive shipment costs: pianos, wicker furniture, lawn furniture, pool tables, etc.
- Fresh food, alcohol, firearms, ammunition and illegal drugs
- The cost of dismantling and re-assembling specific hobby items: pool tables and hot tubs, etc.

Note: If an assignee exceeds the preceding limitations, the excess costs will be the responsibility of the assignee.

#### **6.1.2 Method of Shipment and Weight Allowance**

The Company will determine the maximum air and surface weight the assignee may ship to the host country based upon the schedule below. When planning which items to ship, the assignee should also consider the housing limitations in the host country, and plan accordingly.

	<b>Air Freight</b>	<b>Sea/Surface Weight If Moving Into Unfurnished Housing</b>
<b>Assignee</b>	<b>135 kg (300 lbs)</b>	<b>6 m (20 ft.) container</b>
<b>Each Additional Dependent</b>	<b>45 kg (100 lbs)</b>	

The assignee is expected to use good judgment in assuring that household goods and personal belongings that are intended for shipment are legally allowed by the host country.

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### **6.1.3 Transitional Furniture Rental**

Furniture rental may be provided for a period of up to 30 days or longer while the sea freight shipment is in transit in either the home or host country to support the temporary living arrangements at the beginning and end of an assignment.

### **6.1.4 Storage of Goods**

The Company will not pay for home country storage costs for household goods and personal effects during the assignment period. In the case where furnished housing is the region/country standard, storage costs may be approved *in lieu of a sea shipment*.

### **6.1.5 Import/Customs Duties**

In cases where duty is assessed, the Company will pay any expenses levied on normal personal and household goods. Any duty on luxury items or an excessive quantity of goods such as foodstuffs, tobacco, alcohol, cigarettes, and health-care products that exceed duty-free limits will be the assignee's responsibility.

## **6.2 Shipment of Household Pets**

The Company recognizes that assignees who undertake an international assignment may own pets. Should the assignee choose to ship household pets to the assignment location, the Company strongly encourages the assignee to become familiar with the customs, quarantine restrictions, and requirements for bringing animals into the host country. The assignee should also consider the limitations this will have on housing selections.

Unless prohibited by regional or country-specific laws, the Company will pay, against receipts, a contribution towards the costs of transportation and quarantine of pets up to a limit of \$1,380 per pet (cats and dogs only), at both the commencement and conclusion of an assignment, up to a maximum of two pets.

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### **6.3 Relocation Allowance**

A relocation allowance is paid to support the assignee to cover the costs of a range of expenses in making the move to the new location and in setting up home there. To assist in meeting these costs, the home company will pay a non-receipted relocation allowance of \$4,600 for accompanied assignees and \$2,760 for unaccompanied assignees. In certain countries receipts may be required and the requirement would be detailed in the International Assignment Letter.

The relocation allowance will be paid to the assignee in the most tax efficient manner. It is intended to cover costs such as:

- Telephone installation
- Extraordinary telephone charges
- Purchase, installation, cutting, rebinding of rugs or carpeting
- Purchase or rental of discretionary entertainment appliances such as DVD, VCR, stereo, etc.
- Locksmith fees
- Legal expenses involved in appointing power of attorney and updating wills, etc.
- Bank charges to open an account
- Light fixtures and required electrical wiring
- Moving and storing household goods and vehicles beyond specified policy limits or exclusions (such as wine shipment or antiques)
- Advertising for sale of vehicle
- Forwarding personal mail, etc.
- Drivers' and auto licenses
- Purchase, installation of wallpaper
- Purchase, installation, alteration of drapes, curtains or blinds
- Purchase and/or conversion of minor electrical appliances, including electrical converters and transformers
- Utility and appliance disconnection and reconnection charges (including utility deposits)
- Tips and gratuities
- Cleaning and preparation of housing at the home and host locations
- Professional fees for financial planning/counseling
- TV license fees
- Travel upgrades
- Leisure club fees/dues
- Extra child care expenses

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#### **6.4 Additional Leave/Paid Time Off to Relocate**

Home and host company management may grant an assignee, as appropriate, special/administrative leave prior to departure to assist in the packing of personal effects and in closing down the home; and on arrival at the host location to provide time for house hunting and receiving and unpacking personal effects. This must not exceed 5 days in total.

#### **6.5 Home Country Housing**

##### **6.5.1 Owner Prior to Assignment**

An international assignment is of a temporary nature with the intent for the assignee to return home.

The Company does provide guidelines as follows:

- Should the assignee decide to rent his/her home while absent from the home country, the assignee is entirely responsible for all costs incurred in maintaining home country-based housing. No assistance will be provided with rental agency fees, insurance, storage of contents, repair and maintenance, lost rental income or with other expenses incurred, such as trips to the home location for this purpose. Any tax implications arising from rental income will not be tax equalized by the Company.
- Should the assignee decide to sell his/her home, the Company will not assume any liability for expenses associated with the sale of a residence.

##### **6.5.2 Renter Prior to Assignment**

If the assignee resides in rental accommodations at the time of acceptance of the international assignment, the Company will reimburse the fees associated with:

- Lease cancellation penalties,
- Loss of security deposit, and/or
- Legal fees involved in negotiating a lease termination.

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The assignee must provide the original rental agreements or equivalent documentation provided by the management/owner of the rental.

Should the assignee repatriate and subsequently be relocated to another location in the home country, the home company policy for domestic relocation will apply.

## **6.6 Home Country Car**

The Company will not ship vehicles to or from the host location.

### **6.6.1 Utilizing Home Country Car for the Duration of the Assignment**

If an assignee moves within a continent and chooses to drive his/her personal car to the new location, the Company will reimburse the standard mileage rate for the mileage driven based upon the home company travel policy. In these cases, the Company will cover duties/fees/import and vehicle conversion costs up to a maximum, as determined in advance by the Company. The process should be discussed with the administrator before any action is taken.

### **6.6.2 Forced Car Sale**

Should the assignee choose to sell or dispose of his/her car(s) prior to assignment, compensation will be based upon the difference between the actual sale price received and the average retail price of the same make, model and age of vehicle as determined by a recognized national second hand vehicle price guide, for example, National Automobile Dealer's Association (NADA) in the US. The actual compensation will be no more than 20 percent of the value of the car, and the maximum number of cars is one (if the assignee is unaccompanied) and two (if the assignee is accompanied). No reimbursement will occur if the car is sold to a family member.

Compensation will not be provided for a car more than 10 years old and will not apply to recreational, antique or commercial vehicles.

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Proof of sale must be provided to be eligible for this compensation. The process should be discussed with the administrator before any action is taken to dispose of the car.

### **6.6.3 Personally Leased Cars**

Should an assignee have a personally leased car prior to the assignment, the Company will consider the circumstances and undertake the most appropriate course of action (i.e., reimburse the assignee for early lease termination costs or take over the lease of the vehicle.)

### **6.6.4 Home Country Car Storage**

The assignee is responsible for the costs of storage and security for any cars, motorbikes, caravans, RVs, boats, etc., in the home country.

### **6.7 Loss of Miscellaneous Deposits in Home Country**

The host company will consider the reimbursement of any unavoidable financial commitments which are a direct result of the international assignment, for example, non-returnable deposits for vacations, mobile phone or TV rental agreements.

### **6.8 Travel Expenses to Host Location**

While traveling to the host location, the assignee and dependent family are entitled to paid transportation in accordance with the home company business travel policy. All expenses submitted for reimbursement must be accompanied by original receipts.

The following paragraphs outline the expected travel arrangements to be undertaken by each assignee and dependent family.

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**Air:** If the assignee and dependent family travel by air, travel is to be by economy class, using preferred suppliers with the least reasonable inconvenience. For destinations that require the assignee and accompanying dependents to be on a single flight for more than 12 hours duration, economy class travel will be raised to business class.

**Road:** If the assignee and dependent family are traveling by the assignee's vehicle, mileage at the authorized rate, based on home company business travel mileage rates, plus tolls and parking charges, will be reimbursed.

**Rail:** If the assignee and dependent family are traveling by rail, travel is to be on first class. The fare, together with reservation expenses, will be reimbursed.

Reasonable incidental travel expenses such as taxis, porter tips, etc. while en route to and from assignments will be reimbursed.

## **6.9 Temporary Living Expenses**

Sometimes it is necessary for an assignee and/or dependents to move into a hotel or other temporary lodging and/or to acquire temporary transportation for a period of time in the old location and/or new location. The details of these temporary expenses and reimbursement are provided in this subsection.

### **6.9.1 Prior to Departure**

#### **6.9.1.1 Temporary Accommodation**

The Company will reimburse actual expenses of temporary accommodations (meals, lodging and gratuities) following the pack up of the assignee's home country residence. The assignee should use hotels offering corporate discounts, where possible. The Company will reimburse costs up to 7 days, in accordance with the home company's business travel policy.

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#### **6.9.1.2 Temporary Transportation**

If the assignee is required under the terms of the assignment to sell his/her car in the home location, the Company will provide a car hire/rental in the home location for up to 14 days prior to departure. This will be provided for the assignee only and not accompanying dependents.

#### **6.9.2 Arrival in Host Country**

##### **6.9.2.1 Temporary Accommodation**

The Company will provide for expenses for temporary living in the host location for a maximum 30-day period (or until shipment arrives) or until the move into permanent housing, whichever is earlier. Actual reasonable reimbursement of accommodation and expenses will be paid, or a daily living allowance/per diem will be given, dependent upon the home company business travel policy.

When the assignee moves into the host country permanent accommodation, the above reimbursements will cease and a cost-of-living allowance (COLA) and housing allowance will commence.

##### **6.9.2.2 Temporary Transportation**

The host company will arrange for the assignee to rent a car for a period of up to 30 days, until arrangements have been made for the provision or lease of a car. A car deduction will commence at the beginning of the assignment.

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## **7.0 Compensation Elements**

During an international assignment, the assignee will continue to receive a base salary and incentives per the home country scheme.

### **Objectives**

The assignment compensation program has three major objectives:

1. Tax equalization — which ensures, in general, that the assignee pays no more and no less tax on income and benefits than he/she would have paid while working in the home country
2. Maintenance of home country purchasing power — by providing a differential to reflect the cost of living differences between the home and host countries
3. Premiums — to acknowledge the inconvenience and separation from family and friends that results from living and working abroad; and, where necessary, to acknowledge difficult living conditions

### **7.1 Base Compensation**

#### **7.1.1 Base Salary**

For all international assignments the assignee's salary is based on job content, skills and requirements of the position. It is expressed in home country currency and is subject to changes, reviews and progression according to home country compensation guidelines. Using a home country-based salary achieves two objectives:

1. It establishes a compensation level for the assignee that is comparable to that of home country counterparts.
2. It facilitates re-entry into the home country by providing continuity in compensation.

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### **7.1.2 Bonuses/Performance-Related Pay**

If an assignee is eligible to participate in the home company's bonus or performance-related pay scheme, eligibility will continue during the assignment. Targets will be set and agreed to by the assignee's line managers in the home and host companies. The monitoring of performance against the agreed targets will be the responsibility of the host company line manager. Bonus payments will be paid subject to the deduction of home-based hypothetical taxes.

### **7.1.3 Balance Sheet/Build-Up Methods**

Compensation packages are calculated using one of two methods based on home country methodology, either the "balance sheet," typically used for US and some European outbound assignees, or the "build-up" methodology in other European locations.

#### **7.1.3.1 Balance Sheet Method**

The balance sheet method provides for the maintenance of home base purchasing power by adding COLA to the base salary. The COLA is the additional amount required to maintain home country purchasing power at the host location. Its level varies with the base salary and the size of the family accompanying the assignee in the host country. If the host location costs are lower than those in the home country, no COLA will be paid.

#### **7.1.3.2 Build-Up Method**

The build-up method uses the assignee's home base salary as its basis, and through a series of sequential calculations produces an appropriate level of international assignment salary.

Hypothetical home-based tax and social security are deducted and the salary is split into home and host components (dependent upon family size).

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The host component is adjusted for cost-of-living differences and premiums are added and exchange rates protected until the next 6-month data is provided by the Company's data source. The host component, i.e., spendable income, is adjusted by the cost-of-living differential and host country exchange rate and paid in the host country currency.

A net figure required for housing and savings in the home country is identified within the home country component, to which the International Assignment Premium and Location Premium are added and paid in the currency of the home country.

This combination of both home- and host-country components results in the total amount required to maintain home country purchasing power at the host location.

## **7.2 International Assignment Premium**

The International Assignment Premium is designed to provide financial incentive to a potential assignee to accept an international assignment, to recognize the personal adjustments inherent with international assignments and to cover miscellaneous costs not otherwise reimbursed.

The International Assignment Premium is set at a level of 15 percent of base salary for inter-continental assignments, and at 10 percent for assignments within the same continent, up to a maximum of \$18,400 per annum. The International Assignment Premium will be delivered in equal installments over the standard pay periods in each year. The payments are either grossed up for tax purposes (balance sheet method) or net of tax (build-up method).

## **7.3 Cost-of-Living Allowance (COLA)**

Cost-of-living indices give a comparison of living costs between the home and host locations. The goods and services that are priced in the host location are of comparable quality to those normally purchased in the home location.

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For year one, the standard cost of living index will be used. This assumes the assignee and accompanying family continue to maintain the same spending pattern while abroad as at home and that they shop less cost effectively abroad than at home.

For year two and all subsequent remaining years, the cost-effective home-based cost of living index will be used. This assumes that although the home location pattern of spending continues to be maintained abroad, the assignee and accompanying family shop as cost effectively in the host location as at home.

For assignments within Eastern Europe, Asia and South Africa, the standard cost-of-living index will be used for all years of assignment. In countries where the cost of living is less than the home base, there will be no reduction in spendable income.

For both the balance sheet and build-up methodology, the COLAs will be reviewed at the start of each fiscal year. The cost of living index will be adjusted at 6-month intervals if there is more than a 5-percent fluctuation in the data supplied by the external data provider.

The COLA will take effect the date an assignee moves into permanent housing at the host location and will cease upon vacating the property.

### **Cost-of-Living Exchange Rates**

For assignees on the balance sheet method, exchange rate variations, as supplied by the external data provider, will be applied monthly to the COLA.

For assignees on the build-up method, exchange rate variations, as supplied by the external data provider, will be reviewed on a 6-month basis and applied, should there be more than a 5-percent fluctuation. For countries where financial instability exists, the exchange rate and COLA may be reviewed and recalculated on a monthly basis.

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## **7.4 Location Premium**

A Location Premium may be paid depending upon the specific circumstances surrounding unusually difficult host country conditions such as harsh climate, political instability, physical risk, or the lack of social amenities. The premium is based on data provided by the Company's external data provider.

The premium is calculated as a percentage of the home country base salary. The percentage premium for a location ranges from 0 to 35 percent (see Appendix 3) and is applied against a salary maximum of \$110,400 per annum. As conditions change in a given area, the premium may be increased, reduced or eliminated.

The location premium will be delivered in equal installments over the standard pay periods in each year. The payments are either grossed up for tax purposes (balance sheet method) or net of tax (build-up method).

## **7.5 Host Country Housing**

### **7.5.1 Accommodations**

Accommodations will be provided in the host country in accordance with the local rental market and in the most tax efficient manner possible. The standard of accommodation used to create the accommodation allowance will be in accordance with that normally occupied by local employees in the host company. These standards may not be in accordance with those in the home country or those of individual assignees.

The assignee will receive a housing allowance based upon family size and rental housing in the assignment location. Rent/lease costs in excess of the accommodation allowance will be the responsibility of the assignee.

Wherever possible, leases entered into during the assignment will be between the assignee and the lease company. In some instances the lease/rental agreements will need to be signed by the host company as well as the assignee. The assignee is expected to submit a copy of the rental agreement to the home

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country administrator. Repair and maintenance agreements of the leased property will be between the assignee and the lease company. The Company will not be responsible for reimbursement of these costs.

### **7.5.2 Host Country Home Ownership**

The purchase of housing in the host country will not be supported by the Company. There is a significant tax consequence associated with host country home ownership in several international locations. In general, home ownership may cause an assignee to be considered a resident and thus preclude implementation of tax planning strategies.

### **7.5.3 Major Appliances Reimbursement**

In some host locations, major appliances such as a refrigerator, freezer, oven/range, washer, dryer, water heater, and air conditioner, are not commonly provided with a lease. In addition, due to voltage differences, the home country appliances may not be useable in the host country.

If it is determined that personal major appliances will not be useable, the Company may reimburse actual and reasonable costs up to a maximum of \$8,280. Where possible, the assignee is strongly encouraged to purchase appliances from repatriating assignees to help reduce the Company's costs. The full list of covered appliances is:

Washing machine	Tumble dryer	Oven/Range
Fridge freezer	Microwave oven	TV (one – comparable
Air filtration system		26" – 27" screen)

Purchase/rental of any other appliances will be at the assignee's own expense.

### **7.5.4 Furniture Provision in the Host Location**

It is expected that the assignee will ship his/her furniture to the host location without the need to rent or purchase additional items.

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Should an assignee's family remain in the home location and furnished accommodation is not available, then the host company will either purchase or rent furniture, whichever is the most cost effective.

The minimum standard of furnishings to be provided, either in a property leased by the host company or in the form of an additional furniture rental/purchase, will be limited as shown in the following lists.

**Furniture:**

- |             |             |                     |
|-------------|-------------|---------------------|
| • Beds      | • Tables    | • Chairs            |
| • Sofas     | • Cupboards | • Bedroom furniture |
| • Bookcases | • Lamps     | • Dining room table |

**Furnishings:**

- |           |                    |
|-----------|--------------------|
| • Carpets | • Window coverings |
|-----------|--------------------|

The assignee will be responsible for providing miscellaneous appliances such as:

- |                    |                  |                    |
|--------------------|------------------|--------------------|
| • Toaster          | • Iron           | • Ironing board    |
| • Coffee maker     | • Stereo         | • Portable TV      |
| • Radio            | • Vacuum cleaner | • Small lamps      |
| • Mirrors          | • Pictures       | • Kitchen utensils |
| • Crockery         | • Cutlery        | • Glassware        |
| • Decorative items | • Linens         | • Towels           |

The list above is not exclusive and the Company recognizes that certain host locations will require additional items to conform with local conditions.

The Company will not rent or purchase extravagant items such as oriental carpets, expensive window coverings, antiques, art works, etc.

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For personal goods purchased during the assignment, the assignee should maintain records on cost, date of purchase and country of origin for the customs duties on return to the home country.

#### **7.5.5 Other Payments/Deposits**

In certain host locations, it is necessary for the assignee to make a security deposit. Normally, this deposit is refundable at the time the lease expires. The Company will cover this cost, which is repayable when the lease expires. The assignee must repay to the Company any deposits not refunded as a result of damage to the property.

#### **7.5.6 Utilities, Connection and Service Charges**

The assignee will be responsible for the payment of utility usage during the assignment. The payment of utility set up costs is provided for in the relocation allowance provided at the start of the assignment. The Company will cover the monthly service council tax and association dues to cover sewage, snow clearance, etc.

Where there is a dual cost (i.e., an unaccompanied assignee who has left the family unit in the home country) the host company will be responsible for reimbursing the cost of utilities, including basic telephone service (e.g., line rental), up to a reasonable level of consumption.

The assignee will be responsible for the cost of telephone calls.

#### **7.6 Income Tax Policies**

Tax laws vary widely from country to country. The Company has established tax equalization guidelines and procedures that will be explained by either the administrator and/or tax consultant. The ultimate tax liability to the assignee will be similar to the level the assignee would have paid in his/her home country, had assignment-related compensation or special tax considerations made as a result of the assignment not been received.

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The Company's tax equalization policy has three major objectives.

The first objective is to ensure good corporate citizenship regarding the assignee's tax compliance and eliminate the risk of non-compliance to local law, tax regulations and exchange rate controls.

The second objective is to ensure the assignee's mobility in order to meet the Company's international staffing needs. From a tax perspective, the assignee should have no incentive or disincentive to accept an assignment, to transfer from one assignment to another or to be repatriated.

The third objective is to minimize costs using legitimate planning techniques.

#### **7.6.1 Taxation**

The home company will arrange with its tax consultants for the assignee to receive professional advice and guidance on tax liability in both the home and host countries before, during and after the international assignment. This will include assistance with the completion of both home and host country tax returns over this period (for each assignment year) but it is not intended to resolve complex personal income matters that are unrelated to the international assignment.

Assignees must use the Company's tax provider for international assignment taxes. The Company will not reimburse tax preparation fees from another service provider.

The assignee will be required to co-operate fully and in a timely manner with the tax consultants, and to provide full disclosure of all facts required by them.

The host company will meet any host country tax liability that arises on the payment of an international assignment salary, allowances and the provision of benefits. The assignee will be responsible for meeting any host country tax liability arising on private income.

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These arrangements will be implemented to support the objective of tax equalization, which is designed to ensure that the assignee pays no more and no less tax on income and benefits than he/she would have paid while working in the home country. Any refunds arising on employment income will be refundable to the Company.

The Company's tax consultants will also advise the home company on the most effective way of structuring the provision of salary and benefits to assignees by using legitimate tax planning techniques.

#### **7.6.2 Totalization/Reciprocal Social Security Agreements**

Some countries have implemented social security agreements, which eliminate the need for both the assignee and the Company to contribute to two systems (home and host country) while on assignment.

Should the assignment include a home/host combination in which a Totalization/Reciprocal Social Security Agreement exists, an application on the assignee's behalf will be made by the administrator to the appropriate authority.

The assignee's long-term entitlement to social security benefits will be maintained. The home company will therefore assist the employee with an application to remain in the home country scheme whenever this is permitted.

The length of the assignment, and the presence or absence of a reciprocal social security agreement between the home and host countries will determine how social security is handled. In countries where there is no reciprocal arrangement, the host company will either pay the assignee's contributions or reimburse them accordingly.

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## **8.0 Other Benefits While on Assignment**

### **8.1 Host Country Car Provision**

The assignee will be provided with a maintained car by the host company in accordance with the standard level in the host location. The assignee will contribute a monthly amount of \$275. All day-to-day operational expenses such as fuel, oil and inspections, if required, will be the responsibility of the assignee. At the host company's sole discretion, the size or type of car may be changed to suit family size or road conditions.

For certain locations, a car allowance of \$275 may be substituted for car provision. The allowance will be reduced by the assignee's contribution. For the first year of assignment only, the allowance can be paid as a lump sum.

If the assignee had been provided with a car in the home location as part of the compensation package, then no contribution will be deducted. An assignee who has a fuel card as part of the benefit package in his/her home country will be reimbursed in the most tax efficient manner.

#### **8.1.1 Car Purchase**

In countries where automobile prices and/or acquisition licenses are extraordinarily expensive, it may be more beneficial for the Company to purchase a vehicle rather than lease one. In these circumstances, the monthly car deduction will still apply.

#### **8.1.2 Car Sharing/Pooling**

Should an assignee be required to share or carpool with another assignee, then no deduction will be required.

#### **8.1.3 Car/Driver**

In regions/countries where driving is not recommended, a car/driver may be required. The standard car deduction will apply.

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## **8.2 Home Leave Travel Reimbursement and Vacation**

Reimbursement of appropriate home leave travel expenses is designed to give an assignee and dependents the opportunity to renew ties with family, friends and work colleagues in the home country, and to stay informed of the economic, political, cultural and social trends there. The Company expects an assignee and family to take home leave annually and the leave should occur in the calendar year in which it was earned. The Company encourages assignees to schedule home leaves with trips to their business units.

### **8.2.1 Vacation/Home Leave Eligibility**

Eligibility for home leave commences at the beginning of an assignment and the timing of the leave must be approved by the host line manager. Ideally, the last home leave trip should be scheduled approximately 4 to 6 months prior to repatriation.

Assignees will be entitled to economy class return flights (business class where a single flight is in excess of 12 hours duration) with the preferred carrier to the home country as follows:

- Accompanied – Intra-Europe and Inter-Continental: One home leave may be taken during each year of the assignment.
- Unaccompanied – Intra-Europe: One home leave may be taken on a monthly basis, providing a further 2 weeks of the assignment remains.
- Unaccompanied – Inter-Continental: One home leave may be taken after each complete 4-month period of the assignment, providing a further 8 weeks of the assignment remains.

It is expected that assignees will use vacation/annual leave time for home leave. Vacation/annual leave eligibility on assignment will be based on the assignee's normal home country vacation/annual leave policy. Where local custom involves a significant shut down of operations for a period greater than 3 days, such shutdown will be recognized as appropriate vacation/annual leave time. If, during home leave, the assignee is required to engage in Company business, the Company will reimburse actual, reasonable living expenses for that period.

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Wherever possible, home leave travel time should be outside normal working hours in the host location. Travel should be booked on the most economic basis possible (e.g., advance booking, Saturday night stay-overs).

An Intra-European assignee may travel by car and claim the fuel in accordance with the home company business travel policy rates, if the traveling time is less than 4 hours in duration.

### **8.2.2 Car Provision**

An assignee will be provided with a car hire/rental during periods of home leave for a maximum period of 30 days and will pay for fuel. Insurance will be provided for only the assignee and accompanying spouse.

### **8.2.3 Cash In Lieu/Alternative Destinations**

Encashment of home passages not taken and travel to alternative destinations is not permitted.

## **8.3 Employee Benefit Programs**

While on assignment, the Company's intent is to keep the assignee as "whole" as possible in the social security, employee retirement, life insurance, medical and other insurance program of the home country/company so that during assignment and upon repatriation, no loss of benefits will occur. This practice is subject to any restrictions or regulations that govern the operation of benefit programs in the home country. Where such restrictions apply, the Company will consider alternative ways of providing equivalent or comparable benefits.

### **8.3.1 Medical Coverage**

Unless otherwise directed by the home country, the Company will provide the assignee and eligible accompanying dependents with medical coverage comparable to that provided at home through a specialized insurance plan.

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Eligible dependents not accompanying the assignee on assignment will remain covered in home country plans where possible.

The assignee will be responsible for the payment of any excesses or costs not covered by the plan up to a limit which is approximately equivalent to the cost that the assignee would bear for similar treatment in the home country.

### **8.3.2 Public Holidays and Annual Leave/Vacation**

The assignee will be entitled to the public holidays observed by the host company. In the absence of an established host company, the assignee will be entitled to public holidays observed in the host country.

An assignee will be entitled to annual leave/vacation during the international assignment in accordance with home company terms.

The assignee will seek the approval of host company management of the timing and duration of leave/vacation.

### **8.3.3 Outstanding Annual Leave/Vacation**

Annual leave/vacation entitlement that is outstanding at the commencement of an international assignment will be managed under the home company policies.

### **8.3.4 Rest & Recuperation (R&R)**

In the interest of monitoring good health, energy and continued high productivity, an assignee based at defined hardship locations may be granted time away from post for brief periods at regular intervals.

Dependent upon project-specific agreements, management at the host location may authorize economy class air travel and 2 nights accommodation in a 3-star standard hotel or equivalent to the nearest non-hardship location for the assignee and family. There is no encashment if the trip is not taken.

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### **8.3.5 Pension Arrangements**

An assignee will remain a member of, and will continue to contribute to home company pension plans during the assignment, in accordance with the home company pension policies. Assignment premiums and allowances will not be included in home company pension calculations.

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## **9.0 Other Policies While on Assignment**

### **9.1 Dependent Education Assistance**

The Company recognizes the need to maintain both the continuity of a curriculum and the level of education a dependent child would receive in the home country. The Company also recognizes that an assignee may not be able to enroll dependent children in free public schools due to language differences and that educational expenses may exceed the cost of education in the home country.

School age children of assignees are expected to attend state schools in the host country if teaching in the home country language is available and the curriculum and standards are reasonably in line with those in the home country. If such schooling is not available, the Company will consider assistance towards the cost of private schooling in the host country, or schooling in the home country. The general provisions defined in this subsection apply.

#### **9.1.1 Mandatory Age Limits**

The mandatory school starting age in the home country will apply. (i.e., if schooling commenced in the home country at 4 years of age, and in the host country at 6 years of age, then financial assistance would be provided for 2 years until the child commenced education in the host country). The Company will not pay for voluntary kindergarten/nursery/pre-school costs.

Assistance will end with the term in which secondary schooling is completed, normally before the term in which the 19<sup>th</sup> birthday falls.

#### **9.1.2 Private Schooling in the Host Country**

If suitable state schooling is not available at the host location, management in the host company will advise on acceptable private schools and will reimburse the cost of registration fees, any non-returnable deposits, school fees, books and any mandatory charges. If children of the assignee have been in private education in the home country prior to the start of the assignment, the Company will only pay the incremental costs of private schooling in the host location.

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### **9.1.3 Private Schooling in the Home Country**

If there is no appropriate state or private school available in the host location, then private schooling in the home country will be considered. If a child attends boarding school in the home country, the Company will reimburse the cost of board, tuition fees and other mandatory charges, up to a maximum per child to be set by the home company. If the child remains at the same school in the care of a guardian or relative, the Company will consider reimbursement of reasonable expenses incurred by a relative or guardian towards accommodation, meals and transportation of the child.

Each child who remains in the home location will be provided with two return economy class tickets to the host location during each 12-month period of the assignment. As an alternative, one of these passages each year may be used by one parent to visit the child in the home country.

### **9.1.4 Exclusions**

The following expenses will be excluded from any reimbursement of school fees:

- School uniforms, other than for the year of transfer
- Optional extras and school trips
- Extra-curricular activities
- Meals
- Transportation, other than the incremental costs of transportation to school in the host location when compared to the costs of travel to school in the home location

### **9.1.5 Tertiary Education (College/University) Assistance**

The Company will not reimburse tuition or other school-related expenses of post-secondary or tertiary school education (e.g., college/university tuition fees, certification or other post-high school courses and/or programs).

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An assignee's dependent children (as defined by home company benefit plans) who are attending college outside the host country on a full-time undergraduate basis, will be entitled to one visit per year to visit the assignee at the host location. This benefit will continue for each year that the assignee's dependent remains enrolled as a full-time undergraduate student and remains within the defined age limit. The most direct route between the child's school location and assignment location should be undertaken using the most cost-effective method of transportation.

## **9.2 Business Travel While on Assignment**

An assignee who has to undertake business travel during an assignment will have travel and living expenses reimbursed in accordance with the host company business travel policy or agreements within a project contract. Expense reports should be submitted and completed in accordance with the host company's business travel procedures. The assignee will be responsible for any travel and living expenses incurred by dependents who may wish to accompany the assignee.

In the absence of a host company, the home company business travel policy will apply.

## **9.3 Hours of Work and Attendance at Work**

The assignee will attend and undertake the working hours outlined by the host country line manager.

The host company will ensure that such working hours are in conformity with local labor law regulations.

## **9.4 Assignment Objectives/Assignee Development**

The home and host company line managers will be responsible for setting the assignment objectives at the commencement of the assignment and establishing an agreement with the assignee on any development objectives. An assignee's performance will be reviewed during the assignment in accordance with home company practices.

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## **9.5 Service Awards**

An assignee will be eligible for any home company service awards that occur during the assignment.

## **9.6 Leave of Absence and Emergency Situations**

### **9.6.1 Extended Absence from Work Due to Illness**

An assignee who is absent from work for an extended time due to illness should follow the procedures in the host location and also notify the home country manager. The assignee will be eligible for home company benefits.

### **9.6.2 Funeral Leave for Close Relatives not on Assignment**

In the event of the death of grandparents, parents, brothers, sisters, brothers/sisters-in-law, children or grandchildren of the assignee or spouse while on assignment, the Company will reimburse reasonable expenses to the designated location for the assignee and/or spouse and, if appropriate, other accompanying dependents. In addition, the assignee will be allowed leave of absence in accordance with home company policies.

### **9.6.3 Leave of Absence in Emergency Situations**

If the assignee or accompanying dependents becomes seriously ill in the host location and appropriate medical treatment is not available locally, the Company will reimburse transportation and incidental travel expenses to another location for treatment. Travel costs will be reimbursed in accordance with the home company business travel policy, unless the medical condition dictates otherwise. When, based on medical recommendation, it is necessary that the assignee or immediate family return to the home country, the Company will reimburse the travel expenses of returning those concerned to their home location.

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If an immediate family member becomes seriously ill in the home location, the Company will reimburse travel expenses for the assignee and accompanying dependents in accordance with the home company business travel policy.

#### **9.6.4 Death Overseas**

In the event of the assignee's death or the death of a family member residing at the host location, the Company will assume responsibility for transporting the mortal remains to the home country. The Company will also provide transportation by air for all members of the family living overseas to a point selected by the survivors. The Company will pay for packing and shipment of personal effects to a location in the home country specified by the assignee, the assignee's surviving spouse, or legally appointed administrator of the estate. Requests for transportation and/or shipment of personal belongings should be received within 6 months of the death.

Additionally, the Company will reimburse the cost of reasonable and necessary host country legal and tax advice to one appropriate family member.

#### **9.6.5 Maternity/Paternity Leave**

Assignees will be eligible for maternity/paternity benefits of the home country while on assignment. Dependent upon the home country benefits and legal requirements, a re-evaluation of the assignment may be required.

### **9.7 Emergency Evacuation**

#### **9.7.1 Evacuation**

To safeguard an assignee and family, it may be necessary to evacuate them to the nearest safe haven in the event of a potential threat of bodily harm due to military intervention, civil disorder or natural catastrophe. In an emergency situation, the Company, with the assistance of an outside firm, will determine whether evacuation to an international location is advisable. In situations of war, insurrection, seizures or other emergency situations beyond the assignee's control, the risks to an assignee, family members or their property may increase substantially.

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As an initial precautionary measure, the Company strongly urges each assignee to register with the embassy in the host location upon arrival. Additionally, if an assignee is in an area that is troubled by, or may develop a reasonable potential for civil unrest, the assignee should maintain periodic communication with his/her home country administrator so that specific plans may be developed for handling an evacuation of the assignee and family, should the need arise.

#### **9.7.2 Sudden Abandonment**

In the event that sudden abandonment of a host country residence is required, the international assignee will be reimbursed for loss of personal property, including abandoned furniture and, as determined by the Company, unrecoverable property, in an amount not to exceed an amount equivalent to the assignee's annual home country base salary in effect on the date of abandonment.

#### **9.7.3 Expenses Related to Evacuation**

The Company's policy is to reimburse transportation and living expenses for the assignee and dependents who are at an evacuation point. The assignee should have an international credit card so that he/she has the ability to obtain essential emergency funds.

#### **9.8 Marital Separation or Divorce**

In the event an assignee and spouse experience a separation or divorce while on assignment, the Company will reimburse for the spouse's (and dependent children, if appropriate), transportation to the home country location, only if the relocation occurs within 30 days of the official separation or divorce. Reimbursement will include one-way economy-class airfare and the shipment of personal household goods and belongings. These reimbursements are subject to the 30-day time period. The Company will assume no other obligations.

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## **9.9 Premature Termination of an Assignment**

### **9.9.1 Employer Ends Assignment Prior to Expected Completion Date**

In the event that an assignment is terminated prior to completion of the assignment, the Company will reimburse the following expenses related to repatriation:

- Transportation via the most direct route and based on the assignee's home country business travel policy, from the city of assignment to the home country location mutually agreed upon prior to the assignment
- The return of household and personal effects to the home country location

All assignee international premiums will cease on arrival in the home location. The assignee may be considered for other available positions.

Associated costs with assignment benefits such as host country education assistance, housing, car lease costs, etc., will be reviewed.

### **9.9.2 Dismissal/Termination with Cause**

If an assignee is terminated due to a criminal or dishonest act, including but not limited to, embezzlement or theft of Company funds or property, the Company will take whatever disciplinary or other action is deemed appropriate. The Company reserves the right not to return the assignee, accompanying dependents, household goods and personal effects to the home country.

### **9.9.3 Resignation**

In the event that an assignee resigns, the Company reserves the right not to reimburse the costs for return transportation to the home country or return shipment of furniture, household goods or personal effects. Should the assignee choose to remain in the host location, the tax equalization calculation will assume that the assignee left the country on the day of resignation.

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## **10.0 Extensions and Re-Assignment**

The transfer to another location of an assignee is similar in application to the outbound process. The administrators should be notified by the assignee as soon as it is known that the current assignment is concluding or extending to ensure the proper co-ordination of relocation arrangements, compensation, payroll, operating departments, etc., including discussing an appropriate position in the home country or new host country.

In the case of a transfer or assignment to another location, the allowances at the former location will remain in effect until the assignee and accompanying dependents vacate the host country housing. At the new location, temporary living expenses will be reimbursed in accordance with the home company's business travel policy until a permanent residence is secured. When new housing is secured, the new allowances for that location will be implemented.

### **10.1 Extensions to Assignments**

In some circumstances, the assignee may have an opportunity to continue the assignment beyond the timeframe specified in the original International Assignment Letter. Assignment extensions must be discussed with and approved by Business Unit Human Resources at least 6 months prior to the original end date.

A long-term assignment may be extended once by a period of up to 1 year on the same terms and conditions, up to a maximum overall duration of 4 years. If the period of extension exceeds 1 year, the host company must review the position filled by the assignee to determine how it should be resourced. If it is agreed, after 4 years, that the assignee will remain on international terms then at the beginning of the 5<sup>th</sup> year all benefits will be reduced by 50 percent (i.e., the COLA, International Assignment Premium and Location Premium). At the beginning of the 6<sup>th</sup> year all benefits as mentioned above plus housing provision, education provision and home leave provision, will be eliminated. However, international medical coverage may continue. The intention is for the assignee to become a localized employee.

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An assignment may not be extended by returning the assignee to the home country with immediate return to the host location in order to commence a new assignment. In general circumstances there must be a minimum period of 6 months employment back in the home country before a new international assignment to the same host location can be initiated.

## **10.2 Re-Assignment — Transfers to Another Location**

The Company recognizes that in some circumstances it may be necessary to transfer the assignee to another foreign location during an assignment.

If an assignee moves to a different location in the same country during the period of an assignment, the assignee will be entitled to:

- Temporary living expenses
- Actual cost of utility connections
- Movement of personal effects
- Receipted reasonable relocation costs up to \$2,760 (unaccompanied) and \$4,600 (accompanied)

An assignee who is transferred to another country will begin a new short- or long-term assignment as determined by its length. Back-to-back assignments in the same country may require consideration for localization.

## **10.3 Tax Consultation**

Most countries require outstanding tax liabilities to be paid prior to the date of departure. The Company will organize a consultation with the designated tax firm to ensure compliance with the law of the host country.

**Note:** Failure to complete legal tax clearance prior to departure will result in delays in the shipment of household goods and/or penalties and legal liabilities. The assignee will be held responsible if legal tax clearance is incomplete prior to departure.

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## **11.0 Repatriation**

The repatriation of an assignee is similar in application to the outbound process. The administrator should be notified as soon as possible by the assignee as soon as it is known that the assignment is concluding to ensure the proper coordination of relocation arrangements, compensation, payroll, etc., including discussing an appropriate position in the home country or new host country.

### **11.1 Re-Integration Planning**

At least 6 months prior to the planned end of an assignment, the home company will initiate discussions to attempt to offer the assignee an appropriate position upon his/her return. The assignee must be involved in these plans.

The assignee's home company line manager, in consultation with the home company Business Unit Human Resources staff, should attempt to offer a position to the assignee which both meets business needs and takes into account the assignee's skills, qualifications and experience.

### **11.2 Travel Expenses to Home Location**

The same policies as described in Section 6.8 Travel Expenses to Host Location, will apply.

### **11.3 Return Shipment of Personal Effects**

The Company will assist assignees to return their goods to the home location. Assignees will be eligible for shipment of goods based on the limitations described in Section 6.1 Transportation of Personal Effects, plus an additional 10 percent of the goods that were shipped to the host location at the commencement of the assignment. The sea or surface shipment however, should still not exceed a 6-meter (20-foot) container.

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#### **11.4 Temporary Living Expenses**

The most cost-effective method of providing accommodation, including furniture rental when appropriate, in the home and host locations will be applied to cover the period that the sea freight shipment is in transit.

Temporary accommodation will cease in the home country once the personal effects have been delivered to the home.

#### **11.5 Car Provision**

An assignee will be provided with one car hire/rental for up to 30 days. The home company will arrange for insurance coverage, or reimburse the cost of insurance coverage for the assignee and spouse. The assignee will pay for fuel.

#### **11.6 Tax Consultation**

The Company will organize a consultation with a designated tax consultant to ensure compliance with the tax laws of the home and host countries. Tax return assistance will be provided on the year of return and the year after, if required.

#### **11.7 Relocation Allowance**

During repatriation to the home location, an assignee will be eligible for a relocation allowance to be paid in the most tax efficient manner, as described in Section 6.3. The major appliance reimbursement discussed in Section 7.5.3 is not applicable.

#### **11.8 Outstanding Annual Leave/Vacation**

Annual leave/vacation entitlement that is outstanding at the conclusion of an international assignment will be managed under the home company's annual leave/vacation policies.

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### **11.9 Additional Leave/Paid Time Off to Repatriate**

The home and host companies' management may grant to assignees, when appropriate, special/administrative leave prior to departure to assist in the packing of personal effects and in closing down the host location; and on arrival at the home location to provide time to receive and unpack personal effects. This must not exceed 5 days in total.

### **11.10 Relocation on Arrival in Home Country**

If the assignee is offered a job on return at a different location in the home country, the home company's domestic relocation policies will apply, as if there had been a transfer at the date of return from the old location to the new one. The Company will not assume any liability for expenses associated with the sale of a principal residence upon repatriation should the assignee return to the same location they left.

### **11.11 Medical Examination at Conclusion of Assignment**

Assignees and accompanying dependents are advised to undertake a medical examination at the conclusion of their assignments if they have been assigned to areas where they may not have been able to obtain appropriate medical treatment.

### **11.12 Medical Coverage**

Upon return to the home country, the specialized medical coverage provided on assignment will cease. The assignee (and applicable dependents) will revert to the medical coverage provided in the home country.

### **11.13 De-Briefing**

The home company will arrange a formal de-briefing interview with the assignee and, if appropriate, the spouse. During the de-briefing they will be encouraged to provide information on life and work at the host location and to make suggestions as to how the administration and the terms and conditions of the HR policy for long-term international assignments might be improved.

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The home company should, whenever possible, make full use of the experiences of returning assignees to assist in the briefing of employees and their spouses who are about to begin international assignments to the same foreign location.

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## List of Appendices

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## Appendix 1 Monetary Lump Sum Conversion Table

Description	USD	EUR	SEK	KRW	JPY	GBP	BGL	SIT
Assistance to Spouse	9,200	6,816	62,730	8,564,012	1,091,270	4,626	13,359	1,633,067
Shipment of household Pets	1,380	1,022	9,409	1,284,602	163,690	694	2,004	244,960
Long Term Relocation Allowance:								
Unaccompanied	2,760	2,045	18,819	2,569,204	327,381	1,388	4,008	489,920
Accompanied	4,600	3,408	31,365	4,282,006	545,635	2,313	6,679	816,533
Short Term Relocation Allowance								
Unaccompanied	920	682	6,273	856,401	109,127	463	1,336	163,307
Accompanied	920	682	6,273	856,401	109,127	463	1,336	163,307
International Assignment Premium (maximum)	18,400	13,632	125,460	17,128,023	2,182,539	9,253	26,718	3,266,134
Location Premium Salary Equivalent (maximum)	110,400	81,792	752,758	102,768,140	13,095,234	55,516	160,307	19,596,802
Major Appliances Reimbursement	8,280	6,134	56,457	7,707,611	982,143	4,164	12,023	1,469,760
Host Country Car Provision Deduction	275	204	1,875	255,989	32,619	138	399	48,814

USD to Foreign Rate	New
Avg Annual WEC Rate for Nov 06 - Oct 07	
BGN	1.45206
EUR	0.74087
GBP	0.50287
KRW	930.87083
JPY	118.61625
SIT	177.50727
SEK	6.81846

### Average Exchange Rates (Period November 2006 – October 2007)

FROM			TO	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	Average Rate
COUNTRY	CURR	CURRENCY	CURR	2006	2006	2007	2007	2007	2007	2007	2007	2007	2007	2007	2007	Nov 06-Oct 07
BULGARIA	BGL	LEV (BGL2)	USD	1.52750	1.48320	1.51200	1.48490	1.46330	1.43760	1.45050	1.45620	1.43220	1.43300	1.38490	1.35940	1.45206
EURO	EUR	EUR	USD	0.76040	0.75830	0.77300	0.75830	0.75110	0.73520	0.74360	0.74330	0.73350	0.73120	0.70780	0.69470	0.74087
GR BRITAIN	GBP	POUND	USD	0.51350	0.51090	0.51070	0.50930	0.50980	0.50220	0.50470	0.50020	0.49410	0.49560	0.49610	0.48730	0.50287
JAPAN	JPY	YEN	USD	116.23500	119.15500	121.90500	120.65000	116.85000	119.57000	121.67000	122.83000	118.63000	116.17000	115.55000	114.18000	118.61625
KOREA	KRW	WON	USD	946.75000	930.00000	940.45000	938.95000	939.25000	928.75000	927.70000	927.70000	922.75000	939.60000	920.90000	907.65000	930.87083
SLOVENIA	SIT	TOLAR	USD	182.25900	181.73100	185.24000	181.95210	179.27060	176.13600	177.72830	178.41640	175.48970	175.59260	169.69870	166.57280	177.50727
SWEDEN	SEK	KRONA	USD	6.90490	6.84300	7.00700	7.02730	7.02240	6.72610	6.89850	6.87690	6.74640	6.84720	6.53910	6.38270	6.81846

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## **Appendix 2 Visa/Work Permit Information**

The following documentation may be requested when preparing the visa/work permit application.

1. Certified copy of birth certificate (obtain multiple certified copies for future use with visa renewals, etc.)
2. Certified copy of marriage certificate (obtain multiple certified copies for future use with visa renewals, etc.)
3. Copy of college degree(s)/academic diplomas
4. Academic transcripts
5. Police clearance from current and/or previous places of residence
6. FBI Clearance
7. Divorce and adoption papers (if applicable)
8. Resume of education, job experience, etc.
9. Letter of guarantee from the Company (if required by the host country)
10. Copy of passport (including all visa stamps)
11. Passport photos (obtain 12 each for future use with registrations, permits, licenses, etc., including 12 each of accompanying dependents' passport photos)
12. Role description and organization chart
13. US Social Security Card

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14. Copy of assignee 1-94 card and copies of spouse's/children's Forms 1-94 (if applicable)
15. Copy of Form 1-20 (if in F-1 status)
16. Copy of most recent pay stub
17. Copy of all INS Notices of Action (Form 1-797)

The administrator will provide detailed information of what is required for the host country procedures.

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## Appendix 3 Location Premium Table

Country/City/Area	Percentage
Brazil:	
Mambulaba	20%
Elsewhere	20%
Bulgaria:	
Kozloduy	20%
Sofia	15%
China:	
Beijing	20%
Shanghai	20%
Elsewhere	25%
Czech Republic:	
Prague	10%
Temelín	10%
Japan:	
Kobe	10%
Tokyo	10%
Korea Republic:	
Changwon	15%
Seoul	15%
Pusan	15%
Taejon	15%
Ulchin	20%
Ulsan	15%
South Africa	
Johannesburg	15%
Pretoria	15%
Ukraine:	
Kiev	15%
Chernobyl	35%